

WOMANHAVE INC.  
(A NOT FOR PROFIT ORGANIZATION)

FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT

AS OF JUNE 30, 2009 AND FOR  
THE FISCAL YEAR THEN ENDED

DATE RECEIVED:



AUDIT REVIEW #(s) 04-89

Assigned To: Mount

Date Reviewed: 2/25/09

Reviewer's Initials: GM

Date Review(s) Completed: 2/25/09

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INDEPENDENT AUDITOR'S REPORT

Board of Directors  
WomanHaven, Inc.  
El Centro, California


I have audited the accompanying statement of financial position of WomanHaven, Inc. (a not for profit organization) as of June 30, 2008, and the related statement of activities, functional expenses, and cash flows for the year then ended. The financial statements are the responsibility of WomanHaven, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of WomanHaven, Inc. as of June 30, 2008, and the changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated January 22, 2009, on my consideration of WomanHaven, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important to the users of the financial statements.

My audit was conducted for the purpose of forming an opinion on the basic financial statements of the Organization. The supplementary schedules presented on pages 15 - 16 are presented for the purpose of additional analysis and are not a required part of the financial statements of the Organization. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Organization. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

  
January 22, 2009

**WOMANHAVE INC.**

**STATEMENT OF FINANCIAL POSITION**

June 30, 2018

**ASSETS**

**Current Assets**

Cash and cash equivalents	\$ 17,764
Cash and cash equivalents, restricted	45,196
Accounts receivable	1,755
Grants receivable	<u>263,322</u>
Total Current assets	328,037

**Property and Equipment, net**

1,213,880

**Deposits**

11,650

Total Assets

\$ 1,553,567

**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Line of credit	\$ 36,128
Accounts payable, trade	5,454
Accrued expenses	126,716
Deferred income	<u>103,155</u>
Total Current Liabilities	271,453

**Non-Current Liabilities**

Refundable Department of Housing & Community Development advances	<u>1,224,527</u>
Total Liabilities	<u>1,495,980</u>

**Net Assets**

Net assets-unrestricted	17,392
Net assets-temporarily restricted	<u>40,195</u>
Total Net Assets	<u>57,587</u>

Total Liabilities and Net Assets

\$ 1,553,567

See accompanying notes and accountants' report

WOMANHAVE INC.

STATEMENT OF ACTIVITIES  
Year ended June 30, 2008

	Unrestricted	Temporarily Restricted	Total
<b>Support and Revenues</b>			
<b>Support</b>			
Donations	\$ 18,913	\$ --	\$ 18,913
Marriage License Fees	21,344	--	21,344
Fundraising	7,183	--	7,183
Total support	<u>47,440</u>	<u>--</u>	<u>47,440</u>
<b>Revenues</b>			
Grants	1,121,184	--	1,121,184
Anger Management Fees	89,541	--	89,541
Thrift Shop	115,709	--	115,709
Other	11,930	--	11,930
Emergency Food and Shelter	--	123,409	123,409
Total revenues	<u>1,338,364</u>	<u>123,409</u>	<u>1,461,773</u>
Total support and revenues	<u>1,385,804</u>	<u>123,409</u>	<u>1,509,213</u>
<b>Expenses</b>			
<b>Program services</b>			
T-House and Shelter	347,638	--	347,638
Center	510,581	--	510,581
Community Education	64,624	--	64,624
Anger Management	89,597	--	89,597
Teen Violence Prevention	305,047	--	305,047
Thrift Shop	75,920	--	75,920
Emergency Food and Shelter	191,394	--	191,394
Total Program Services	<u>1,584,801</u>	<u>--</u>	<u>1,584,801</u>
<b>Supporting services</b>			
Management and General	73,746	--	73,746
Total Expenses	<u>1,658,547</u>	<u>--</u>	<u>1,658,547</u>
Decrease in net assets	<u>(272,743)</u>	<u>123,409</u>	<u>(149,334)</u>
Net Assets, Beginning	98,741	108,180	206,921
Assets released from temporary restriction	191,394	(191,394)	--
	<u>290,135</u>	<u>(83,214)</u>	<u>206,921</u>
Net Assets, Ending	<u>\$ 17,392</u>	<u>\$ 40,195</u>	<u>\$ 57,587</u>

See accompanying notes and accountants' report

**WOMANHAVEN, INC.**

	PROGRAM SERVICES								SUPPORTING SERVICES	TOTAL EXPENSES
	T-House & Shelter	Center	Community Education	Anger Management	Teen		Emergency Food and Shelter	Total		
					Violence Prevention	Thrift Shop				
Wages	\$ 157,790	\$ 332,806	\$ 47,542	\$ 79,136	\$ 219,862	\$ 19,911	\$ --	\$ 857,047	\$ 33,741	\$ 890,788
Payroll taxes	12,710	24,203	3,678	4,075	16,513	(1,457)	--	59,722	2,122	61,844
Employee benefits	9,325	28,571	3,468	1,531	20,123	1,418	--	64,436	2,646	67,082
Advertising	106	--	--	--	--	--	--	106	--	106
Auto and Mileage	3,109	97	16	--	2,632	2,631	--	8,485	8,604	17,089
Bank charges	--	--	--	--	--	--	100	100	150	250
Dues and subscriptions	500	651	--	--	--	--	--	1,151	110	1,261
Educational	200	797	5,923	40	10,404	--	--	17,364	--	17,364
Food	5,984	76	--	--	--	13	23,686	29,759	--	29,759
Fundraising cost	--	(200)	--	--	--	--	--	(200)	7,278	7,078
Homeless prevention	741	--	--	--	--	--	--	741	--	741
Insurance-general	9,875	1,114	--	--	6,165	--	--	17,154	2,630	19,784
Insurance-workers' compensation	--	355	--	--	--	--	--	355	--	355
Interest	1,056	--	--	--	--	--	--	1,056	1,587	2,643
Mass Shelter	--	--	--	--	--	--	110,763	110,763	--	110,763
Miscellaneous	3,934	1,275	378	--	385	6,436	4,003	16,411	766	17,177
Motel	--	--	--	--	--	--	7,355	7,355	--	7,355
Postage	628	911	187	17	483	--	--	2,226	346	2,572
Printing	742	3,801	764	620	1,180	44	--	7,151	281	7,432
Professional fees	18,477	10,554	--	--	2,998	--	--	32,029	302	32,331
Rent	41,459	65,992	--	658	--	37,275	23,435	168,819	--	168,819
Repairs and maintenance	16,926	3,377	280	140	261	710	--	21,694	--	21,694
Staff training	544	713	100	100	124	50	--	1,631	139	1,770
Supplies	8,696	6,116	623	722	1,848	1,831	105	19,941	971	20,912
Telephone	7,749	5,598	223	885	788	1,376	--	16,619	105	16,724
Travel	2,466	4,509	1,442	1,164	5,925	--	--	15,506	374	15,880
Utilities	9,666	18,039	--	509	603	5,482	21,947	56,246	--	56,246
Total expenses before depreciation	317,967	509,355	64,624	89,597	299,384	75,720	191,394	1,548,041	62,152	1,610,193
Depreciation	29,671	1,226	--	--	5,663	200	--	36,760	11,594	48,354
Total expenses	\$ 347,638	\$ 510,581	\$ 64,624	\$ 89,597	\$ 305,047	\$ 75,920	\$ 191,394	\$ 1,584,801	\$ 73,746	\$ 1,658,547

See accompanying notes and accountants' report

**WOMANHAVE INC.**

**STATEMENT OF CASH FLOWS**  
Year ended June 30, 2008

**Cash Flows from Operating Activities**

Change in net assets	\$ (149,334)
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	48,354
(Increase) decrease in	
Accounts receivable	(1,143)
Grants receivable	(60,981)
Prepaid insurance	2,630
Deposits	(2,390)
Increase (decrease) in	
Accounts payable, trade	(279,430)
Accrued expenses	30,835
Deferred income	<u>(74,401)</u>
Net cash provided by operating activities	<u>(485,860)</u>

**Cash Flows from Investing Activities**

Acquisition of property and equipment	<u>288,633</u>
Net cash used by investing activities	<u>288,633</u>
Repayment of bank line of credit	<u>36,128</u>
Decrease in cash and cash equivalents	(161,099)
Cash and cash equivalents, beginning	<u>224,059</u>
Cash and cash equivalents, ending	<u><u>\$ 62,960</u></u>

See accompanying notes and accountants' report

## WOMANHAVE INC.

### NOTES TO FINANCIAL STATEMENTS

June 30, 2008

#### Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### *Nature of Activities*

WomanHaven, Inc. (WomanHaven) is a tax-exempt corporation, incorporated in the State of California on February 24, 1978 pursuant to Section 501(c)(3) of the Internal Revenue Code and a similar section of the state of California revenue and Taxation Code. WomanHaven, Inc. was formed to provide assistance to victims of domestic violence.

WomanHaven, Inc.'s most basic services are those which ensure security for the women and men and their children who are in immediate violent situations. Through the years, WomanHaven, Inc. has added other important services and programs designed to heal and preserve families and prevent violence among adults, dating teens, and children. In addition, WomanHaven, Inc. focuses on raising public awareness about violence in the family environment.

In 1998 WomanHaven, Inc. adopted the operating name Center for Family Solutions to more accurately reflect the programs and services provided to the men, women, and children of the Imperial Valley.

##### *Basis of Presentation*

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 116, "Accounting for Contributions Received and Contributions Made". Under SFAS No. 116, the Organization is required to report contribution received as restricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Financial statement presentation also follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations". Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Temporarily restricted net assets are for the support of specific operating activities. At present, the Organization does not have any permanently restricted net assets.

See accountant's report



**WOMANHAVEN INC.**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2008**

**Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Recognition of Revenues***

Revenues are recognized on an accrual basis to the rendering of services for the month; such such services are rendered. The majority of grants are billed subsequent billings are accrued as income for the month

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor or grantor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restricted net asset expires, it is reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

***Functional Allocation of Expenses***

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities.

***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

***Property and Equipment***

Property acquired with federal grant supported funds are recorded at cost and are considered to be owned by WomanHaven, Inc. while used in the program for which it was purchased or in other authorized program. However, the granting agency has a reversionary interest in the property.

Purchased property and equipment are capitalized at cost. Maintenance, repairs and minor renewals are charged to operations as incurred. Improvements and major renewals, which extend the original estimated useful lives of assets, are capitalized. Upon sale or disposition of properties, the asset account is relieved of the cost and the accumulated depreciation account is charged with depreciation taken prior to the sale and any resulting gain or loss is credited or charged to earnings.

See accountant report

**WOMANHAVE INC.**

**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2008**

**Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Property and Equipment (Continued)***

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives on a straight-line basis. Estimated service lives are listed below:

Furniture and fixtures	3 - 5 years
Office equipment	3 - 5 years
Buildings and improvements	15 - 39 years

***Refundable Department of Housing & Community Development advances***

WomanHaven, Inc. has received advances of \$224,527 from the Department of Housing & Community Development to finance the purchase of a shelter. This advance is non-interest bearing and repayment is not required as long as the related shelter remains available for a period of ten years, or October 18, 2014. Failure to keep the related shelter open would result in WomanHaven, Inc. being required to repay the Department of Housing & Community Development the entire advance. It is WomanHaven, Inc.'s intent to comply with these provisions.

WomanHaven, Inc. has received advances of \$1,000,000 from the Department of Housing & Community Development to finance the building of transitional housing. This advance is non-interest bearing and repayment is not required as long as the related housing remains available for a period of ten years, or August 1, 2017. Failure to keep the related housing open would result in WomanHaven, Inc. being required to repay the Department of Housing & Community Development the entire advance. It is WomanHaven, Inc.'s intent to comply with these provisions.

***Income Taxes***

WomanHaven, Inc. is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and comparable statutes of the state of California, except for unrelated business income. The Organization does not have any net taxable unrelated business income for the year ended June 30, 2008 and accordingly, no provision for taxes have been made.

See accountant's report

**WOMANHAVE INC.**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2008

**Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Cash and Cash Equivalents***

For purposes of financial statement presentation, WomanHaven, Inc. considers all highly liquid financial instruments with an original maturity of three months or less to be cash equivalents.

***Concentration of Credit Risk***

WomanHaven, Inc. maintains the majority of its cash accounts at one financial institution. The balances at the institution are insured by the Federal Deposit Insurance Corporation up to \$100,000. In the normal course of business, the Organization may have deposits that exceed the insured balance.

Management does not believe significant credit risk exists at June 30, 2008.

***Advertising Costs***

Advertising and promotion costs are expensed as incurred. Total advertising expense for the year ended June 30, 2008 was \$106.

**Note 2. GRANTS RECEIVABLE**

In the opinion of management, all grants receivable at June 30, 2008 are considered fully collectible. The following represents amounts due to WomanHaven, Inc. for unpaid reimbursement claims as of June 30, 2008:

Behavioral Health	10,000
Children and Families First	14,375
Community Challenge	5,343
Community Development Block Grant	15,719
Emergency Food and Shelter Program	10,912
Emergency Housing and Assistance Program	53,100
Housing and Urban Development	32,046
Maternal and Child Health Services	55,332
Office of Emergency Services	66,495
	<u>\$ 263,322</u>

See accountant's report

**WOMANHAVE INC.**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2008

**Note 6. LINE OF CREDIT**

The Organization maintains a \$250,000 revolving line of credit with Rabobank. The line of credit bears interest at 1% above the prime rate per annum and is guaranteed by the Organizations assets. At June 30, 2008 the outstanding loan balance is \$36,128.

**Note 7. OPERATING LEASE**

The Organization leases various housing units for use by tenants and office space under non renewable operating leases with terms varying from month to month to one year. Lease payments for the year were \$168,819. The future minimum lease payments for non cancelable leases for fiscal years ending June 30 are as follows:

2009	\$ 36,000
2010	36,000
Thereafter	<u>42,000</u>
	<u>\$114,000</u>

**Note 8. RETIREMENT PLANS**

The Organization maintains a non-contributory defined contribution pension plan qualified under Internal Revenue Code 403(B), for the benefit of its eligible employees. All employees are eligible after 90 days of employment. Employer contributions for the year totaled \$14,363.

Effective September 1998, the Organization established a SIMPLE IRA retirement plan. All full time employees are eligible to participate in the plan. The Organization will contribute a matching contribution to each eligible employee's SIMPLE IRA account equal to the employee's contributions up to plan limitations. The Organization's contribution for the year ended June 30, 2008 is \$5,541.

**Note 9. COMMITMENTS AND CONTINGENCIES**

Grant funding

WomanHaven, Inc. received Federal and State funds for specific purposes that are subject to review and audit by grantor agencies. Although such audits could generate expenditure disallowance under terms of the grants, management believes that any reimbursement as a result thereof would not be material.

See accountant's report

**WOMANHAVE INC.**

**NOTES TO FINANCIAL STATEMENTS**

June 30, 2013

**Note 10. NET ASSETS**

Temporarily restricted net assets of \$40,195 represent funds that the Organization is holding as a fiscal agent on behalf of the United Way Emergency Food and Shelter Program. The restriction is satisfied upon notification by the United Way that funds have been used.

Unrestricted	\$ 17,392
Temporarily restricted	<u>40,195</u>
Net assets	<u>\$ 57,587</u>

**Note 11. SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION**

Cash paid during the year for:

Interest	<u>\$ 2,643</u>
Acquisition of property and equipment:	
Cost of property and equipment	\$ 288,633
Equipment debt obligations	<u>--</u>
	<u>\$ 288,633</u>

See accountant's report

STATE OF CALIFORNIA

FORM 201 (REV. 7/06)

## REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

MAIL TO: CES ACCOUNTING  
3650 SCHRIEVER AVENUE  
MATHER, CA 95040

(1) RECIPIENT WomanHaven, Inc.

(1) IMPLEMENTING AGENCY WomanHaven, Inc.

(2) PROJECT TITLE  
WomanHaven Shelter & Center Against Domestic Violence

(3) ADDRESS  
727 W. Main Street  
El Centro, CA 92243

(4) GRANT AWARD NUMBER  
DV-07221170

(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER  
98-3220740

(6) BILLING PERIOD  
Jun 1, 2008 to Jun 30, 2008

FINAL ☒

(7) CONTACT PERSON  
Yeralda Solo

(8) PHONE NUMBER  
(760) 363-8922

(9) E-MAIL ADDRESS  
ysolo@womanhaven.org

(10) FAX NUMBER  
(760)363-8372

FEDERAL/STATE ACRONYM	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
FVPS	VOCA	VAWA	DV	Selected From List	
(1) PERSONAL SERVICES (-)	4,392	8,661	1,126	4,866	\$19,136
(2) OPERATING EXPENSES (-)		2,012		346	\$2,357
(3) EQUIPMENT (-)					\$0
(4) TOTAL TO BE PAID	\$4,392	\$10,673	\$1,126	\$5,303	\$21,493

(1) PERSONAL SERVICES (-)					\$0
(2) OPERATING EXPENSES (-)					\$0
(3) EQUIPMENT (-)					\$0
(4) PERSONAL SERVICES (-)					\$0
(5) OPERATING EXPENSES (-)					\$0
(6) EQUIPMENT (-)					\$0
TOTAL TO BE PAID	\$4,392	\$10,673	\$1,126	\$5,303	\$21,493

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1099, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR Barbara M. Shaver	SIGNATURE <i>Barbara M. Shaver</i>	DATE Jul 8, 2008
FINANCIAL OFFICER Gina R. Vargas	SIGNATURE <i>Gina R. Vargas</i>	DATE Jul 8, 2008

See account ts' report

WOMANHAVEN, INC.

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS  
Year Ended June 30, 2008

WOMANHAVE INC.

SUPPLEMENTARY SCHEDULES  
Year ended June 30, 2008

Schedule II: Statement of Revenues and Expenditures by Grant

Office of Emergency Services

Grant Number: DV-07-221170

Grant period: July 1, 2007 through June 30, 2008

REVENUES

Grant revenues	\$ 182,450	
Total revenues		<u>182,450</u>

EXPENDITURES

Grant expenditures (including match)	221,947	
Less grantee matched expenditures	<u>(39,497)</u>	
Total expenditures		<u>182,450</u>

EXPENDITURES IN EXCESS OF REVENUES		<u>\$ --</u>
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Schedule III: Statement of Cumulative Expenditures by Grant

Grant Number: DV-07-221170

Period of performance: July 1, 2007 through June 30, 2008

Cost category	Expenditures Claimed	Matched Total	Audited Total	Questioned Cost
Personal services	\$ 148,965	\$ 39,497	\$ 188,462	\$ --
Operating expenses	33,485	--	33,485	--
Equipment	--	--	--	--
Total	<u>\$ 182,450</u>	<u>\$ 39,497</u>	<u>\$ 221,947</u>	<u>\$ --</u>

See accountant report

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Board of Directors  
WomanHaven, Inc.  
El Centro, California

I have audited the financial statements of WomanHaven, Inc. (a not for profit organization) as of and for the year ended June 30, 2008, and have issued my report thereon dated January 22, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered WomanHaven, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the WomanHaven, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles in the United States of America, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.



My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

### Compliance

As part of obtaining reasonable assurance about whether WomanHaven, Inc.'s financial statements are free of material misstatement, I performed tests of compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express an opinion on compliance or other matters that are required to be reported under *Government Auditing Standards*.

I noted certain other matters that I reported to management of WomanHaven, Inc. in a separate letter dated January 22, 2009.

This report is intended for the information and use of management, the Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

  
January 22, 2009

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors  
WomanHaven, Inc.  
El Centro, California

**Compliance**

I have audited the compliance of WomanHaven, Inc. with the compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. WomanHaven, Inc.'s major federal programs are identified in the summary of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of WomanHaven, Inc.'s management. My responsibility is to express an opinion on WomanHaven, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about WomanHaven, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on WomanHaven, Inc.'s compliance with those requirements.

In my opinion, WomanHaven, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

**Internal Control Over Compliance**

The management of WomanHaven, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered WomanHaven, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

not for profit organization) with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. WomanHaven, Inc.'s major federal programs are identified in the summary of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of WomanHaven, Inc.'s management. My responsibility is to express an opinion on WomanHaven, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about WomanHaven, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on WomanHaven, Inc.'s compliance with those requirements.

In my opinion, WomanHaven, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

The management of WomanHaven, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered WomanHaven, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance with the internal control that might be material weaknesses in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that could be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

se would not necessarily disclose all matters in A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that could be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

#### Schedule of Expenditures of Federal Awards

I have audited the financial statements of WomanHaven, Inc. as of and for the year ended June 30, 2008, and have issued my report thereon dated January 22, 2009. My audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

, Inc. as of and for the year ended June 30, 2008, and have issued my report thereon dated January 22, 2009. My audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended for the information and use of management, the Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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January 22, 2009

WOMANHAVEN, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
Year Ended June 30, 2008

Exhibit I: Schedule of Expenditures of Federal and State Awards

Federal Grants	Federal Catalog Number	Federal/Other Award Number	Grant Program Expenses
Department of Housing and Urban Development	14.235	16B41-3001	\$ 143,241
Department of Housing and Urban Development	14.235	16B61-3001	28,521
Passed through the City of El Centro's CDBG Entitlement Program	14.218		<u>15,000</u>
Total Department of Housing and Urban Development			<u>186,762</u>
U.S. Department of Justice			
Passed through Governor's Office of Emergency Services			
Office of Emergency Services	93.671	DV 07-221170	52,006
	16.575	DV 07-221170	93,132
	16.588	DV 07-221170	<u>5,195</u>
Total Office of Emergency Services			<u>150,333</u>
Federal Emergency Shelter Grant Program			
Passed through Department of Housing and Community Development	14.231	05-FESG-1330	<u>17,779</u>
Emergency Food and Shelter Program	97.024	LRO 068000	<u>21,825</u>
<b>Total Federal Funds</b>			<u><u>\$ 376,699</u></u>
<b>State Grants</b>			
Children's & Families First Commission of I.C.		0708-58199	\$ 55,844
Department of Health Services			
Maternal and Child Health Branch*		05-45087	221,329
Office of Criminal Justice Programs Division/OES		06-201170	<u>32,117</u>
<b>Total State Funds</b>			<u><u>\$ 309,290</u></u>

\* Denoted major program according to state requirements

WOMANHAVEN, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2008

Exhibit II: Schedule of Findings and Questioned Costs

**Section I: Summary of Auditors' Results**

Financial Statements

Type of auditors' report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

☐ Yes ☒ No

Reportable condition(s) identified not

considered to be material weaknesses?

☐ Yes ☒ None Reported

Noncompliance material to financial statements noted?

☐ Yes ☒ No

Federal Awards

Internal Control over major programs:

Material weakness(es) identified?

☐ Yes ☒ No

Reportable condition(s) identified not

considered to be material weaknesses?

☐ Yes ☒ None Reported

Type of auditors' report issued on compliance for  
major programs:

Unqualified

Any audit findings disclosed that are required to be  
reported in accordance with Circular A-133 Section  
.510(a)?

☐ Yes ☒ No

Identification of major programs:

CFDA Number(s)

Name of Federal Program or Cluster

None

Dollar threshold used to distinguish between  
Type A and Type B programs:

\$300,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

**Section II: Financial Statement Findings**

No matters were reported

**Section III: Federal Award Findings and Questioned Costs**

No matters were reported

**Section IV: Status of Prior Year Findings and Questioned Costs**

No matters were reported